# ANNUAL REPORTS

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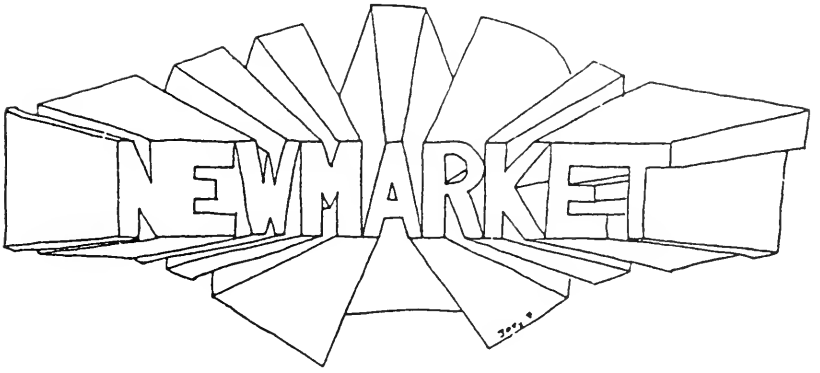


# SCHOOL DISTRICT

## For The Year

## 1992-1993

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# OFFICERS OF THE

# NEWMARKET SCHOOL DISTRICT

## 1993-1994

## SCHOOL BOARD

| | |
|---|---|
| Cheryl Cinfo | Term expires 1994 |
| Sandra Allen | Term expires 1994 |
| Janice Rosa | Term expires 1995 |
| Richard Filion | Term expires 1995 |
| Sharon DeGiovanni | Term expires 1996 |

SUPERINTENDENT OF SCHOOLS
CHAD C. CHASE

TREASURER
CAROL ROSS

MODERATOR
RONALD LEMIEUX

CLERK
CAROL ROSS

AUDITOR
GRZELAK AND COMPANY

It is with a great deal of pleasure that I present to you my sixth annual report as Superintendent of the Newmarket School District. In this report I will try to review the meaningful events and activities which I or the Board of Education have been involved in since January 1, 1993

Shortly after January of 1993, it was clear to the Board of Education that the amount of money budgeted to service students with special needs in the district was less than that which was needed and required. The Board of Education chose not to withhold funds from needed textbook, supplies and the like, which was budgeted for the regular school program, in order to fund this unanticipated financial need. The net result of this lack of action was to end the 92/93 school year in a deficit position of about $121,567.

A great deal of time and effort this school year has been spent on carefully reviewing all expenditures and questioning each purchase with an eye on "paying off" this deficit bill. For some time we didn't realize an unexpected source of dollars would soon surface to assist in paying this deficit off. This source was a significant savings which was to be realized as a result of the newly signed negotiated agreement between the Board of Education and the Newmarket Teachers Association. More on this agreement later in this report.

As one might guess with this over expenditure of special education dollars, the whole area of special education services came under close scrutiny by the Board of Education. Several hours and meetings of the Board have been spent reviewing services which are offered in the district as well as those services which are required by the State and Federal Government --particularly as these services relate to special education.

As is often the case, the Board of Education soon found the requirements and regulations imposed by the State and Federal Government are many, but the related funding by the State and Federal Government in support of resulting programs is meager. Little has changed from the previous year, in excess of 90% of all funding required to operate our schools is borne by the local real estate taxpayer

Busing of students to and from school continues to be a concern of the School Board as well as many parents of the community particularly as our bus fleet reaches its maximum ridership capacity. The Board is continually being asked to service an increasing student enrollment with greater numbers of students desiring to ride the buses without the needed funds to expand the bus fleet. The Board has explored a variety of potential answers to this dilemma including--ridership fees, alternative busing plans, and walking paths--just to mention a few. We are all familiar with the lack of sidewalks in many parts of town which further add to the busing problem. For the 94/95 school year, the Board feels a temporary relief has been found by increasing the size of the school buses to enable us to bus greater numbers of students with similar numbers of buses. These changes were made without any increase in cost which in part is due to the competive financial condition we find ourselves in--while working with busing companies.

July 1 of 1993 saw another new principal installed at the Newmarket Junior/Senior High School along with a new assistant principal and several new teachers. Mr. Randy Zito has taken hold as principal in a short period of time as have most of the new staff members. As with any new person reporting to a new position certain adjustments were needed Those adjustments have been made and we see the Junior/ Senior High School moving forward in many positive ways--many of these items are addressed in the principal's report which is part and parcel of this reporting document. At the elementary level few personnel changes have occured as Principal, Gregg Sargent, is completing a second year of his successful tenure as principal of the Newmarket Elementary School

On March 3, 1993 the Board of Education and Newmarket Teachers Association signed a two-year agreement which covers terms and conditions of employment for teachers for both the 93/94 school years as well as the 94/95 school year. This agreement was hammered out after untold hours of meetings, discussions and negotiation sessions which we feel is a "good agreement" for both parties. From the community and Board perspective--we were able to reduce the ever increasing cost of health insurance which is provided for employees by instituting a co-payment and deductible health insurance plan. Other changes were also made in the agreement--the net result of these changes yielded unanticipated savings which will assist this year toward "paying off" the special education deficit previously alluded to.

On May 20, 1993, Sharon DeGiovanni was welcomed to the Board replacing Andy Bogacz --a sincere thanks was expressed to Andy for his untold hours of service as a Board Member. The last two years has seen the Board welcome three new members to its ranks which has provided a degree of instability as the Board has had to refamiliarize itself with educational laws, rules, regulations and the requirement of being a Board Member.

The Winter of '93 as we can all attest to was a difficult one from the point of view of the weather. Many school days were missed and in fact, the Board decided to make up missed days on two Saturdays in April and May. This discussion created some degree of controversy for going to school on Saturday was different and rather novel. April and May came and went--the days were made up without having to extend the school year into late June.

As with your driver's license, which has to be renewed periodically so, too, do the licenses of teachers and administrators. This occurence is governed by State statutes and regulations, but the process is directed and controlled by the local school district. A great deal of effort was spent this past year in drawing up needed and recommended revisions to the plan for the district which has been in existence for the past five years. The revisions have been made, the plan rewritten and the document forwarded to the State Department of Education for review and approval. Thanks must be given to all those who served on this "recertification committee" for their diligence and effort.

At the last Annual School District Meeting, the voters authorized the Board of Education to study the feasibility of developing a regional and/or cooperative school district, as well as to the feasability of a multidistrict school administrative unit. For the past several years neighboring districts have approached the Newmarket School District to query us as to our interest in such a cooperative effort. For the most part the then exisiting Boards of Education expressed no interest in such arrangements. As finances have become more and more of an issue the Board has felt it only prudent to review all arrangements which have any likelihood to save tax dollars and the potential of improving program offerings. To this end the Board representatives have met with some neighboring school districts to review the possibilities of such arrangements. Although studies are still in the infantile stages, the Board can see any such arrangements will take years to develop.

This school year both myself as well as Steve Lord, Director of Special Services, notified the Board of Education that we will be leaving the school district employment at the close of this school year. For Steve this marks the end of seven years of employment in the District and for myself some six years as your Superintendent of Schools.

For both Steve and myself we wish to expresss a thank you for your support over the past years which have witnessed many changes and revisions--we are hopeful that those changes will pay handsome dividends for the students who are presently matriculating through the system and for those to follow.

Chad Chase
Superintendent of Schools

# ELEMENTARY SCHOOL REPORT

As I complete my second year as Principal of Newmarket Elementary School, I reflect upon the many accomplishments brought about at our school through the collaboration of teachers, staff, parents, students, the community and the administration.

Our enrollment has averaged 505 students divided among twenty four classrooms. Our primary grades (grades one, two and three) have five classrooms at each grade level. We also have one readiness class at the primary level for students who need one more year developmentally before entering first grade. Our intermediate grades (grades four and five) have four classrooms per grade level.

We have many active committees working in a variety of areas at our school. A Principal's Advisory Committee consisting of community members, parents and staff meets each month and makes recommendations for school improvement and works to resolve current concerns through problem solving discussions. Our Peer Coaching Committee is made up of teachers who share expertise and help each other to improve instruction. This is facilitated by classroom observations and peer conference discussions. The Assessment Committee is reviewing our written curricula in science and social studies and making recommendations as to how students should be evaluated in these subject areas. Our Special Education Committee has been diligently working to clearly define procedures for identifying special education students and review program placement procedures for these students. Many of our teachers have been very active on our Mathematics Review Committee. This committee is reviewing our math curriculum and investigating the latest national and state research in mathematics. Our Guidance Committee, Challenge Committee and Teacher Intern Committee continue to work to improve school discipline, provide enrichment programs for students and improve teacher training respectively.

Nine graduate student interns from the University of New Hampshire are working with cooperating teachers at our school this year. Each intern spends an entire school year working in a classroom under the direction of a master teacher. These interns will receive their certification to teach elementary school and a master's degree in June of 1994.

We were very pleased to have three inservice workshop days this year with a half inservice day in October and January and a full inservice day in March. A number of presenters attended our school and gave exciting presentations in the areas of classroom modifications, cooperative learning, working with learning disabled students, attention deficit disorder students and the latest reading programs.

Our "Artist in Residency Program" this year was a huge success. Sarah Haskell and Cynthia Cohen worked with staff and students on "Weaving Words/Linking Lives." Students and staff members were very involved and excited in learning about Newmarket oral history and weaving. This program was brought to us by our P.T.A. and a grant from the New Hampshire Council of the Arts written by our librarian Carolyn Marvin, Ms. Cohen and Ms. Haskell.

Our new breakfast program has been a huge success. Over fifty students per day are participating in this program and enjoying a nutritious morning meal.

Our Student Council has continued with a number of exciting projects this year. They have collected aluminum cans and paper for a recycling project. They were very instrumental in getting two new basketball hoops for the playground and worked jointly with the P.T.A. in setting up our rollerskating party at Happy Wheels.

Use of technology has expanded again this year at our school. Office information is stored on a database system. We are a member of the of New Hampshire Net and INTERNET programs which give us access to electronic mail and library resources throughout New Hampshire and the United States. Many parents and staff members have been active in setting up our computer lab. At the elementary school we now have eight IBM computers in the lab. Parent volunteers work with our students in the areas of wordprocessing and computer assisted instruction in mathematics.

Our P.T.A. remains an integral part of our school. P.T.A. activities this year have included fundraising, coordinating our massive playground repair effort, presentations on student academic and social issues for parents, and school social events.

Currently we have over 80 parents, senior citizens and high school students volunteering at our school. These volunteers work with our students in all academic areas providing enrichment programs, tutorial programs and providing aid to our teachers.

I thank all students, parents, staff and community members for their continuing support of all our children at Newmarket Elementary School.

Gregg Sargent
Principal

## Newmarket Junior-Senior High School
## Principal's Report

I am pleased to be able to report that our school year is going well. As many of you know our school has experienced a great deal of turmoil with the turnover of several principals. Despite the changing names and faces, the veteran staff members have continued to focus on your children. When I arrived on the scene last June I was greeted by a group of concerned teachers, aides and parent volunteers who immediately acquainted me with the tasks at hand. To my surprise, they offered support and assistance that was considerably more than I had expected. Throughout the summer months these dedicated staffers gave their personal time to assist me in preparing for the new school year.

Our first major task was scheduling the children. Barbara Jenkins, a veteran teacher at Newmarket, volunteered and was selected to be my interim assistant principal. With her guidance and hard work, a team of high school teachers developed a master schedule and conducted "arena scheduling" that concluded on the last day of school. Over the summer months, and working on their own time, several middle school teachers met in their homes to discuss and formulate schedules for the new sixth, seventh, and eighth grade students. Meanwhile I began the process of learning who was who, what supplies and materials were needed for the upcoming school year, and what policies governed our school. My first challenge was to become acquainted with our school's philosophy, policies, and traditions. My second challenge was to develop a "Student Handbook" that would be given to every student and parent at the beginning of the year. My goal was to write a document that would tell everyone who reads it, who we are, what we stand for, and how we do business to assure that the process of educating our children is consistent, clear and fair.

Not uncommon in a small school district with limited funds is the reality of teacher turnover. By the beginning of August I received my greatest challenge. Eleven staff members took others jobs, and this left me with the unenviable task of finding quality educators to replace them. New teachers were needed for physical education, health, Spanish, science, math, social studies, computer education, business, and special education. In addition we needed to hire a high school guidance counselor, several new classroom aides and a new athletic director. Kathryn "Dede" Nichols was selected to direct our athletic programs and physical education department. She has done an outstanding job this year.

When I first began work here in Newmarket last June, I was told my greatest challenge would be getting the kids settled down and creating an atmosphere for learning. I decided to write a discipline policy that would help achieve these goals. I included all the things I always wanted to see in a school: consequences for poor attendance and tardiness, high academics standards, a "dress code", and a no-nonsense behavioral code that demanded students be respectful to one another. Veteran teachers have told me that they see a big difference in the atmosphere here at the school. Many parents have indicated they are pleased with what we are doing. If we are to succeed in teaching our children how to learn and behave, we need both the parents and the school to maintain the same high expectations and standards. It is essential that our children appreciate the value of an education and the responsibility that goes along with it.

Student enrollment is perhaps the single most important issue facing our school district . This year we have approximately one hundred sixth graders and fifty-one seniors. The elementary school reports numbers in the area of one hundred students per grade; thus, we can expect our numbers to steadily increase during the next five or six years. This year the junior-senior high school has 515 students and I believe we will have as many as 650 students by the year 2000. I am presently looking at every opportunity to improve our space utilization. I have asked the school board, and they have agreed to make facility improvements and space need assessments a high priority. Efforts are underway to look at short term solutions, and a committee is being developed to study our long term facility needs and alternatives.

Space is not the only issue being assessed. Our curriculum is perhaps the most important educational ingredient. When the Newmarket Board of Education agreed to employ an assistant principal and appointed department heads in the major academic areas, they helped assure the principal would have time to study and recommend changes in a curriculum that needed to move from the twentieth to the twenty-first century. I was asked to pay special attention to the language arts curriculum and I have asked these teachers to begin a self-study to look for ways to improve our student's abilities in the critical areas of reading, writing, speech, listening and critical thinking. At the same time several teachers have joined me to look at ways we can implement programs that will assist our students in their "technical preparation." Knowing that a majority of our students will move on to technical fields, we are joining other schools across the State to learn how we can do a better job using applied learning techniques in the classroom.

This year I began looking for ways to improve the communication between the school, its staff, the students, and the community. I have continued the "principal's advisory council", a group of citizens that meet each month to discuss educational issues. Also meeting monthly are department heads, teacher teams, and the student council. Our goal is to maintain open communication within the school and business community. I am pleased that the local Rotary Club has expressed an interest in working with us to establish school-business partnerships, and plans have been made for the two school principals to meet with the senior citizens. Throughout the year we have shared resources with the Newmarket recreation department, this too in an attempt to maximize the ability of this community to do things for its citizens. I believe the strength of any small school district is its relationship with its community. We will continue to look for ways to enhance this relationship.

Our extra-curricular accomplishments this year should not be overlooked. Many of our students starred or assisted in the screen production of John Morrill's, *Skeleton Man*. Four students competed on Channel 11's, *Granite State Challenge*. The student council conducted a very successful homecoming week, and the National Honor Society inducted four new seniors into its Lamprey Chapter. As we did last Spring, we are planning to participate in the Class "M" League speech contest, cheerleading contest, and music and arts festival. In addition, we expect our sixth graders will enjoy again the experience of our annual Spring "environmental camp."

Our athletic program continues to support our effort to develop healthy and disciplined young men and women.. Our newly formed girls' JV soccer program was a success and we expect to compete with a JV and Varsity squad next year. Both our boys' Baseball and Basketball teams saw post season play this year, and we were very impressed with the talent and sportsmanship of all of our junior high teams. We expect our future will be bright in the coming years. Our girls' cross-country team ran in the "Meet of Champions", and Matt Gordon, a senior accomplished the remarkable feat of scoring 1000 points in his high school basketball career. This Spring we will begin to train and organize a team of junior high boys who will begin wrestling competitively against other junior high wrestlers next winter.

The generosity displayed each year by our teachers is to be commended. Again this year, under the direction of Greg Thayer, they organized and conducted their annual food basket drive. This is certainly the kind of role modeling we hope will inspire our students. Barbara Jenkins stepped up to assist this new principal, and with her help gave me a chance to succeed during my first year. We have a lot to do - a search for a new superintendent, a new special education director and a new assistant principal. Our job to educate our children is much more complicated than it was when I decided to be a teacher twenty-six years ago. I wish to thank my staff for all their hard work, the parents for their support, Dr. Chase and the other administrators for their assistance and advice, and the board for doing what they said they would do, give me the reins to lead. Lastly I want to commend the students for their cooperative spirit and fortitude. Despite the myriad of changes each year, they have remained focused on their education.

*Randall P. Zito*
*Principal*

## SPECIAL EDUCATION REPORT

As the 1993-1994 school year will be my last in Newmarket, I would like to take the opportunity to write about the current status of Special Education in this community, and the State as a whole.

On December 1, 1993, there were 223 Newmarket students eligible for Special Education. This was nearly double the number of identified students on December 1, 1987. By contrast, only six of the 223 students were placed out-of-district. There were 22 students in out-of-district placements during 1987-1988.

Over the past seven years, the number of programs has also increased. While there are still four special education teachers at Newmarket Elementary School, three additional teachers and language based programming have been added at Newmarket High School. Also, a preschool program services nearly thirty students aged three to five.

The most dramatic change has been in the area of juvenile justice. During the current school year, 22 students have made appearances in Exeter District Court. Seven years ago, no more than four cases were heard. Of the current 22 cases, four are the result of abuse/neglect, seven are Children in Need of Services (CHINS), and eleven have committed crimes.

Special Education costs continue to be the focal point of concern. The 1992-1993 school year was devastating from a fiscal standpoint. Special Education spending exceeded the budget by almost $143,000, and a warrant article to raise these funds failed. The budget for the 1993-1994 school year is on target. However, students requiring services could present themselves at any time, creating financial hardship. For example, most of the deficit for 1992-1993 was incurred during the last three months of the school year, when several students requiring Special Education placements moved into the District.

Special Education will continue to be expensive. Unfortunately, more medically fragile students are requiring services. Societal pressures are increasing the numbers of young people who face court involvement, and the crimes they commit are more serious. Abuse and neglect is on the rise. These conditions will result in the need for more rehabilitative services, thereby raising property taxes. And in Newmarket, (a real estate tax of) $43 per thousand (assessed valuation) is already too much for the average homeowner to pay.

New Hampshire is last in the United States in aid to education. The Claremont Law Suit may eventually result in some form of property tax relief, but when is anyone's guess. Clearly, the State must accept more responsibility for Special Education funding. On average, most states pay 40% or more of these costs. New Hampshire currently pays 6%. Still, Federal mandates require that the services must be provided, and guarantee parental rights.

Funding Special Education at the local level, especially in small communities, causes inherent conflict. For example, a parent came to me several years ago and offered to transport his non-ambulatory child to school. It seems a neighbor complained to him because the child was seen on a wheelchair bus which was "driving up property taxes". It is truly sad when the needs of handicapped children pit neighbor against neighbor, services against the tax rate, and homeowners against renters.

A restructuring of the way we fund education in New Hampshire is the only solution. The community needs to unite, not divide, over this issue. Meanwhile, patience and restraint should be employed as the issue of Special Education costs is addressed.

-Teachers, parents, and elected officials must find ways to deliver services to educationally handicapped students in the most efficient and economical manner. Out-of-district placements must be kept to a minimum.

-Parents of handicapped students must be sensitive to rising costs, the impact of which is felt by their neighbors.

-Taxpayers must be sensitive to the needs of the handicapped, and realize that a severely handicapped child who requires thousand of dollars of services might be their own, after a sudden, severe accident.

Finally, I would like to express my appreciation to all the parents, students, staff, and community members who have made my seven years in Newmarket enjoyable. In particular, the efforts of the staff should be recognized, as their hard work with the students of this town should not go unnoticed. The young people of Newmarket are the community's greatest resource, and its future.

Stephen E. Lord
Director of Special Services

STATISTICAL DATA

NEWMARKET PUBLIC SCHOOLS

1993-1994

ENROLLMENT AS OF SEPTEMBER 1993

| | |
|---|---|
| Special Education Preschool | 22 |
| Grade 1/Readiness | 117 |
| Grade 2 | 101 |
| Grade 3 | 107 |
| Grade 4 | 88 |
| Grade 5 | 87 |
| Grade 6 | 100 |
| Grade 7 | 93 |
| Grade 8 | 80 |
| Grade 9 | 73 |
| Grade 10 | 54 |
| Grade 11 | 62 |
| Grade 12 | 51 |
| TOTAL | 1035 |

1993 GRADUATES

NEWMARKET HIGH SCHOOL

Richard Beers

Christopher Bennett

Christine Bernier

Jennifer E. Blair

Ryan E. Bonner

Christie Buttrick

Adam Cilley

Leigh Clark

Angela Courtney

Jason Dewire

Wendy Dewitt

Linda Donnesasorith

Rebecca A. Doshier

Anthony Downs

Alison Fortin

Brain Friedly

Michael Funaiole

Sherri Gamlin

Christine Gavin

Kevin Gorski

Leah Hallisey

Geoffrey B. Hill

Lisa Hilliard

Robert Horton

Cynthia Hunter

Julie Jason

Theresa LaBerge

Christopher LaFogg

Jacqueline Lane

Amy Langlois

John Lavoie

Caroline Leyva

Julie Margeson

Erin Pettengill

Jerry Poulin

Angela Quintal

Annette Ricard

Arcelio Rodriquez

Pou Saymikya

Kimberli Smas

Tyson Walsh

Christopher J. Whigham

Kevin Willingham

## NEWMARKET SCHOOL DISTRICT

## STAFF SALARIES 1993-1994

| | |
|---|---|
| SALARIES | |
| ADMINISTRATAIVE STAFF | 240,730 |
| TEACHING STAFF | 2,478,456 |
| NON-TEACHING STAFF | 542,336 |

| STAFF COUNT | |
|---|---|
| SUPERINTENDENT OF SCHOOLS | 1 |
| OTHER CERTIFICATED ADMINISTRATORS | 4 |
| *CUSTODIANS | 8 |
| *AIDES/TUTORS | 22 |
| *CLERICAL | 8 |
| *FOOD SERVICES | 10 |
| *BUS DRIVERS | 3 |
| *TEACHERS | 88 |

*Some of this count are part time employees

| CONTINGENCY EXPENDITURES AS OF 2/1/94 | |
|---|---|
| Boiler Oil Spill | $2,874.00 |

## SCHOOL CALENDAR

## ADOPTED FOR 1994-1995

| | |
|---|---|
| SCHOOL OPENS SEPTEMBER 6, 1994 (Tuesday) | |
| SCHOOL CLOSES DECEMBER 22, 1994 (Thursday) | 74 days |
| SCHOOL OPENS JANUARY 3, 1995 (Tuesday) | |
| SCHOOL CLOSES FEBRUARY 24, 1995 (Friday) | 38 days |
| SCHOOL OPENS MARCH 6, 1995 (Monday) | |
| SCHOOL CLOSES APRIL 21, 1995 (Friday) | 34 days |
| SCHOOL OPENS MAY 1, 1995 (Monday) | |
| SCHOOL CLOSES JUNE 16, 1995 (Friday) | 34 days |

## NO SCHOOL DAYS

| | |
|---|---|
| OCTOBER 14 | TEACHER'S CONVENTION |
| NOVEMBER 11 | VETERAN'S DAY |
| NOVEMBER 24-25 | THANKSGIVING DAY |
| DECEMBER 23-JANUARY 3 | CHRISTMAS VACATION |
| JANUARY 1 | NEW YEAR'S DAY |
| JANUARY 16 | MARTIN LUTHER KING DAY |
| FEBRUARY 27-MARCH 5 | WINTER VACATION |
| APRIL 24-30 | SPRING VACATION |
| MAY 29 | MEMORIAL DAY |

G&C
GRZELAK AND COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Laconia Office (603) 524-6734
FAX (603) 524-6071

MEMBERS
American Institute of Certified Public Accountants (AICPA)
New Hampshire Society of Certified Public Accountants
AICPA Division for CPA Firms—Private Companies Practice Section

## INDEPENDENT AUDITOR'S REPORT

To the School Board
Newmarket School District
Newmarket, New Hampshire

We have audited the accompanying general-purpose financial statements of the Newmarket School District, Newmarket, New Hampshire, as of and for the year ended June 30, 1993 as listed in the table of contents. These general-purpose financial statements are the responsibility of the Newmarket School District, Newmarket, New Hampshire's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except for the effect on the general-purpose financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Newmarket School District, Newmarket, New Hampshire, as of June 30, 1993, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

P.O. BOX 8 · LACONIA, NEW HAMPSHIRE · 03247

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Newmarket School District, Newmarket, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Grzelak and Company, P.C.
Laconia, New Hampshire

August 25, 1993

## NEWMARKET SCHOOL DISTRICT

**Budget Analysis**
**For the Year Ended June 30, 1993**

| Description | General Fund | | | Food Service Fund | | | Federal Projects Fund | | | Totals | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget Variance | Budget | Actual | Budget Variance | Budget | Actual | Budget Variance | MS-22 Authorization | Actual | Budget Variance |
| Expenditures | $5,043,122 | $5,179,791 | $(136,669) | $161,923 | $168,340 | $(6,417) | $87,858 | $92,663 | $(4,805) | $5,292,903 | $5,440,794 | $(147,891) |
| Transfers Out | 9,099 | 0 | 9,099 | | | 0 | 0 | 0 | 0 | 9,099 | 0 | 9,099 |
| Total Per Financial Statements | 5,052,221 | 5,179,791 | (127,570) | 161,923 | 168,340 | (6,417) | 87,858 | 92,663 | (4,805) | 5,302,002 | 5,440,794 | (138,792) |
| | | | (127,570) | | | (6,417) | | | (4,805) | | | (138,792) |
| Revenues | $4,963,451 | $4,971,504 | $8,053 | $152,824 | $173,223 | $20,399 | $87,858 | $92,663 | $4,805 | $5,204,133 | $5,237,390 | $33,257 |
| Transfers In | 0 | 0 | 0 | 9,099 | 0 | (9,099) | 0 | 0 | 0 | 9,099 | 0 | (9,099) |
| Fund Balance Used | 88,770 | 0 | (88,770) | 0 | 0 | 0 | 0 | 0 | 0 | 88,770 | 0 | (88,770) |
| Total Per Financial Statements | 5,052,221 | 4,971,504 | (80,717) | 161,923 | 173,223 | 11,300 | 87,858 | 92,663 | 4,805 | 5,302,002 | 5,237,390 | (64,612) |
| | | | (80,717) | | | 11,300 | | | 4,805 | | | (64,612) |
| Current Year Surplus(Deficit) | | $(208,287) | | | $4,883 | | | $0 | | | $(203,404) | |

*Budgetary Activity Summary*

| | | | | |
|---|---|---|---|---|
| Expenditures (Over)Under Appropriations | (127,570) | (6,417) | (4,805) | (138,792) |
| Revenues Over(Under) Estimated | 8,053 | 11,300 | 4,805 | 24,158 |
| Fiscal Year Budgetary Surplus(Deficit) | (119,517) | 4,883 | 0 | (114,634) |
| Beginning Fund Balance | (88,770) | 0 | 0 | (88,770) |
| Change in Reserves | (2,050) | 0 | 0 | (2,050) |
| Unreserved Fund Balance Change | $(210,337) | $4,883 | $0 | $(205,454) |

| | |
|---|---|
| * Budgetary Overexpenditure | 138,792 |
| Total Appropriations | 5,302,002 |
| Overexpenditure Percentage | 3% |

EXHIBIT A
NEWMARKET SCHOOL DISTRICT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1993

| | Governmental Fund Types | | | Fiduciary Fund Types | Account Group | |
|---|---|---|---|---|---|---|
| | General | Special Revenue | Capital Projects | Trust and Agency Fund | General Long Term Debt | Total (Memo Only) |
| **ASSETS** | | | | | | |
| Cash and cash equivalents | $ | $ 319 | $ | $ 37,027 | $ | $ 37,346 |
| Investments | | | | | | |
| Accounts receivable, net of allowances | 30,602 | | | | | 30,602 |
| Due from other governments | | 26,673 | | 262,890 | | 289,563 |
| Due from other funds | 21,434 | | | | | 21,434 |
| Inventory (at cost) | | 5,178 | | | | 5,178 |
| Amount to be provided for retirement of general long-term debt and other obligations | | | | | 3,686,033 | 3,686,033 |
| TOTAL ASSETS | $ 52,036 | $ 32,170 | $ 0 | $299,917 | $3,686,033 | $4,070,156 |

**LIABILITIES AND FUND BALANCE**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Liabilities** | | | | | | |
| Cash overdraft | $ 80,863 | $ | $ | $ | $ | $ 80,863 |
| Accounts payable | 3,692 | 675 | | | | 4,367 |
| Accrued liabilities | 62,998 | | | | | 62,998 |
| Due to other governments | | | | | | |
| Due to other funds | | 21,434 | | | | 21,434 |
| Due to student groups | | | | 37,027 | | 37,027 |
| Deferred revenue | 24,000 | | | | | 24,000 |
| Accrued liability for compensated absences | | | | | 21,033 | 21,033 |
| Capital leases payable | | | | | | 0 |
| General obligation long-term debt | | | | | 3,665,000 | 3,665,000 |
| Total Liabilities | 171,553 | 22,109 | 0 | 37,027 | 3,686,033 | 3,916,722 |
| **Fund Balance** | | | | | | |
| **Reserved** | | | | | | |
| Reserve for endowments | 2,050 | | | | | 2,050 |
| Reserve for inventory | | 5,178 | | | | 5,178 |
| **Unreserved** | | | | | | |
| Designated for specific purposes | | | | 262,890 | | 262,890 |
| Undesignated | (121,567) | 4,883 | | | | (116,684) |
| Total Fund Balances | (119,517) | 10,061 | 0 | 262,890 | 0 | 153,434 |
| TOTAL LIABILITIES AND FUND BALANCE | $ 52,036 | $ 32,170 | $ 0 | $299,917 | $3,686,033 | $4,070,156 |

The notes to financial statements are an integral part of this statement.

EXHIBIT B
NEWMARKET SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 1993

| | Governmental Fund Types | | | Fiduciary Fund Types | |
|---|---|---|---|---|---|
| | General | Special Revenue | Capital Projects | Expendable Trust Funds | Total (Memo Only) |
| REVENUES | | | | | |
| School district assessment | $4,546,633 | $ | $ | $ | $4,546,633 |
| Intergovernmental revenues | 405,444 | 158,234 | | | 563,678 |
| Local sources | 19,427 | | | | 19,427 |
| Lunch and milk sales | | 99,476 | | | 99,476 |
| Other revenues | | 8,176 | | 10,251 | 18,427 |
| OTHER FINANCING SOURCES | | | | | |
| Long-term debt proceeds | | | | | 0 |
| Operating transfers in | | | | | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 4,971,504 | 265,886 | 0 | 10,251 | 5,247,641 |

| | | | | | |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Instruction | $3,289,383 | $ | $ | $ | $3,289,383 |
| Supporting Services | | | | | |
| Pupils | 238,391 | | | | 238,391 |
| Instructional | 122,525 | | | | 122,525 |
| General administration | 206,942 | | | | 206,942 |
| School administration | 285,160 | | | | 285,160 |
| Business | 547,090 | | | | 547,090 |
| Food service | | 168,340 | | | 168,340 |
| Federal and state projects | | 92,663 | | | 92,663 |
| Debt service | | | | | |
| Principal | 265,000 | | | | 265,000 |
| Interest | 225,300 | | | | 225,300 |
| Capital outlays | | | | | |
| **OTHER FINANCING USES** | | | | | |
| Operating transfers out | | | | | 0 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | 5,179,791 | 261,003 | 0 | 0 | 5,440,794 |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES | (208,287) | 4,883 | 0 | 10,251 | (193,153) |
| CHANGES IN RESERVES | (2,050) | 0 | 0 | 0 | (2,050) |
| NET CHANGE IN UNRESERVED FUND BALANCE FOR YEAR | (210,337) | 4,883 | 0 | 10,251 | (195,203) |
| UNRESERVED-UNDESIGNATED FUND BALANCES - JULY 1 | 88,770 | 0 | 0 | 252,639 | 341,409 |
| UNRESERVED-UNDESIGNATED FUND BALANCES - JUNE 30 | $ (121,567) | $ 4,883 | $ 0 | $ 262,890 | $ 146,206 |

The notes to financial statements are an integral part of this statement.

# SCHOOL WARRANT

## STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Newmarket qualified to vote in districts affairs:

You are hereby notified to meet at the High School in said district on the tenth day of March 1994, at seven o'clock in the evening to act upon the following subjects:

1. To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.

2. To see if the district will vote to raise and appropriate $50,000 to repair/replace a portion of the roof of the Central School. (Recommended by the Budget Committee and Newmarket School Board)

3. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the District.

4. To transact any other business which may legally come before this meeting.

Given under our hand at said Newmarket this _____ day of _____1994.

NOTE: THE ABOVE WARRANT IS UNOFFICIAL. THE OFFICIAL WARRANT WITH CHANGES, IF ANY, WILL BE POSTED AT LEAST FOURTEEN DAYS PRIOR TO THE DATE OF THE MEETING.

NEWMARKET SCHOOL BOARD
Sandra Allen
Cheryl Cinfo
Sharon DeGiovanni
Richard Filion
Janice Rosa

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 457
CONCORD, N.H. 03302-0457
TEL. 271-3397

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

**For The Fiscal Year Ended** JUNE 30 **19**95

## BUDGET OF THE SCHOOL DISTRICT

## OF NEWMARKET , N.H.

BUDGET COMMITTEE

DATE February 12 19 94

(Please sign in ink)

## THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT
(see RSA 197:5-a)

**IMPORTANT:** Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the district clerk, and a copy sent to the Department of Revenue Administration at the address above

MS-27

| SECTION I<br>PURPOSE OF APPROPRIATION<br>FUNCTION | EXPENDITURES FOR YEAR 199___ to 199___ | APPROPRIATIONS VOTED LAST YEAR | SCHOOL BOARD'S BUDGET RECOMMENDED | BUDGET COMMITTEE RECOMMENDED ENSUING FISCAL YEAR | BUDGET COMMITTEE NOT RECOMMENDED ENSUING FISCAL YEAR |
|---|---|---|---|---|---|
| 1000 INSTRUCTION | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 1100 Regular Programs | 2227415 | 2433910 | 2541654 | 2485654 | 56000 |
| 1200 Special Program | 881071 | 882631 | 941326 | 925326 | 16000 |
| 1300 Vocational Programs | 22323 | 25800 | 25800 | 25800 | |
| 1400 Other Instructional Programs | 158623 | 191243 | 231263 | 231263 | |
| 1600 Adult/Continuing Education | | | | | |
| | | | | | |
| 2000 SUPPORT SERVICES | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 2100 Pupil Services | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 2110 Attendance & Social Work | 350 | 350 | 350 | 350 | |
| 2120 Guidance | 116678 | 107564 | 127807 | 127807 | |
| 2130 Health | 60154 | 68921 | 72594 | 36057 | 36537 |
| 2140 Psychological | | | | | |
| 2150 Speech Path. & Audiology | 36693 | 39428 | 41156 | 41156 | |
| 2190 Other Pupil Services | 24516 | 25956 | 26154 | 26154 | |
| | | | | | |
| 2200 Instructional Staff Services | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 2210 Improvement of Instruction | 24517 | 25638 | 32813 | 30813 | 2000 |
| 2220 Educational Media | 98008 | 86936 | 90553 | 90553 | |
| 2240 Other Inst. Staff Services | | | | | |
| | | | | | |
| 2300 General Administration | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 2310 School Board | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 2310 870 Contingency | 25000 | 25000 | 25000 | 25000 | |
| 2310 All Other Objects | 29071 | 29650 | 30900 | 29650 | 1250 |
| 2320 Office of Superintendent | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 2320 351 S.A.U. Management Serv | 152871 | 157194 | 168018 | 168018 | |
| 2320 All Other Objects | | | | | |
| 2330 Special Area Adm. Services | | | | | |
| 2390 Other Gen. Adm. Services | | | | | |
| | | | | | |
| 2400 School Administration Services | 285160 | 270855 | 302104 | 287481 | 14623 |
| | | | | | |
| 2500 Business Services | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 2520 Fiscal | | | | | |
| 2540 Operation & Maintenance of Plant | 368233 | 395362 | 402451 | 402451 | |
| 2550 Pupil Transportation | 178857 | 157936 | 141610 | 141610 | |
| 2570 Procurement | | | | | |
| 2590 Other Business Services | | | | | |
| | | | | | |
| 2600 Managerial Services | | | | | |
| 2900 Other Support Services | | | | | |
| 3000 COMMUNITIES SERVICES | | | | | |
| 4000 FACILITIES ACQUISITIONS & CONST. | | | | | |
| 5000 OTHER OUTLAYS | | | | | |
| 5100 Debt Service | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 5100 830 Principal | 265000 | 265000 | 265000 | 265000 | |
| 5100 840 Interest | 225300 | 255281 | 242806 | 242806 | |
| 5200 Fund Transfers | | | | | |
| 5220 To Federal Projects Fund | 92663 | 89530 | 108978 | 108978 | |
| 5240 To Food Service Fund | 168340 | 170017 | 184748 | 184748 | |
| 5250 To Capital Reserve Fund | | | | | |
| 5255 To Expendable Trust Fund | | | | | |
| 1122 Deficit Appropriation | | | | | |
| — Supplemental Appropriation | | | | | |
| TOTAL APPROPRIATIONS | 5440843 | 5704202 | 6003085 | 5876675 | 126410 |

ESTIMATED REVENUES & CREDITS

| SECTION II<br>REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES | | *REVISED REVENUES CURRENT YEAR | SCHOOL BOARD'S BUDGET ENSUING FISCAL YEAR | BUDGET COMMITTEE BUDGET ENSUING FISCAL YEAR |
|---|---|---|---|---|
| 770 | Unreserved Fund Balance | | | |
| 3000 | Revenue from State Sources | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 3110 | Foundation Aid | 351552 | 328739 | |
| 3120 | | | | |
| 3130 | | | | |
| 3140 | | | | |
| 3210 | School Building Aid | 79500 | 79500 | |
| 3220 | Area Vocational School | 5000 | 5000 | |
| 3230 | Driver Education | 4000 | 7000 | |
| 3240 | Catastrophic Aid | 26543 | 27000 | |
| 3250 | Adult Education | | | |
| 3270 | Child Nutrition | 7840 | 9000 | |
| | Other (Identify) | | | |
| | | | | |
| | | | | |
| 4000 | Revenue From Federal Source | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 4410 | ECIA - I & II | | | |
| 4430 | Vocational Education | | | |
| 4450 | Adult Education | | | |
| 4460 | Child Nutrition Program | 42560 | 56500 | |
| 4470 | Handicapped Program | | | |
| | Other (Identify) | | | |
| | Federal Funds | 89530 | 108978 | |
| 5000 | Other Sources | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 5100 | Sale of Bonds or Notes | | | |
| 5230 | Trans. From Cap. Projects Fund | | | |
| 5250 | Trans. From Cap. Reserve Fund | | | |
| 5255 | Trans. From Expendable Trust Fund | | | |
| | | | | |
| 1000 | Local Rev. other than Taxes | xxxxxxxxxxx | xxxxxxxxxxx | xxxxxxxxxxx |
| 1300 | Tuition | 11400 | 5700 | |
| 1500 | Earnings on Investments | 3500 | 3500 | |
| 1700 | Pupil Activities | | | |
| | Other (Identify) Food sales | 116762 | 117735 | |
| | Judgement Receivable | 4000 | 4000 | |
| | | | | |
| TOTAL SCHOOL REVENUES & CREDITS | | 742187 | 752652 | |
| TOTAL APPROPRIATIONS LESS TOTAL REVENUES AND CREDITS | | ***4962015 | ***5250433 | |

* *Enter in these columns the numbers which were revised and approved by DRA and which appear on the current tax rate papers*

(Total Budget 5704202 6003085)

10% LIMITATION OF APPROPRIATIONS (SEE RSA 32:18, 19)

Please disclose the following items (to be excluded from the 10% calculation)

$ _____ Recommended Amount of Collective Bargaining Cost Items (RSA 32:19)

RSA 273-A:1 IV " 'Cost Item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted "

**Amounts Not Recommended by School Board**

These amounts are not included in the recommended column

| Warrant Article # | $ Amount | Warrant Article # | $ Amount |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |





*** Business profit tax must be deducted from this figure.

## INCOME

| | 93/94 as Revised 1/94 | 94/95 Proposed |
|---|---|---|
| General Fund | | |
| PROPERTY TAX | *4,962,015 | *5,250,433 |
| State Aid | 466,595 | 447,239 |
| Other | 16,900 | 13,200 |
| Food Services | 167,162 | 183,235 |
| Grants | **122,568 | 108,978 |
| Total | 5,737,240 | 6,003,085 |

## EXPENDITURES

| | 93/94 Revised 1/94 | 94/95 PROPOSED |
|---|---|---|
| General Fund | | |
| Materials | 409,259 | 417,431 |
| Elementary Personnel | 1,769,803 | 1,897,397 |
| Secondary Personnel | 1,772,424 | 1,921,599 |
| District | 1,473,169 | 1,472,932 |
| Food Services | 170,017 | 184,748 |
| Grants | **122,568 | 108,978 |
| Total | 5,737,240 | 6,003,085 |

*Business Profit Tax must be deducted from this amount.

**Receiving 33,038 in additional Federal Funds

1994/1995 Proposed Expenditure Increase General Fund

| | |
|---|---|
| *Added cost to fund rollover budget 93/94-94/95 | $142,320 |
| *Learning Language Instructor Elementary to Remedial Reading Teacher | $12,495 |
| *1/2 time Assistant to Principal Elementary | $14,623 |
| *Staff Development Elementary/Secondary | $ 2,000 |
| *Administrative Salary Schedule Enhancement | $ 2,470 |
| *Mentally Retarded Classroom Services-Secondary | $29,500 |
| *Secondary Guidance .75FTE and 1 FTE | $ 8,000 |
| *Upgrade classified salary schedule | $12,000 |
| *Additional Special Education Contracted Services | $14,040 |
| *Additional Out of District Handicapped Tuition | $ 7,858 |
| *Additional Handicapped Transportation | $ 4,260 |
| *Additional Athletic Transportation | $ 1,250 |
| *Utility Increases & Misc. | $11,781 |
| *Additional Board Salaries | $ 1,250 |
| *Retirement Increase | $15,000 |
| *SAU Office Rental | $ 7,200 |
| *Study Hall Monitor Secondary | $ 9,350 |

**Newmarket School District**
211 South Main Street
Newmarket, NH 03857

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